

# DEPARTMENT OF PUBLIC HEALTH AND HUMAN SERVICES



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### Questions & Answers from Conference Call Related to CSCT Worksheets November 16, 2004

Q1: What parts of the Excel spreadsheet for the Certification of Match are supposed to be filled in by the Mental Health Center (MHC)?

A1: The MHC should fill in the last 2 tabs of the spreadsheet, covering total CSCT costs and indirect costs of the Center.

Q2: How does the Mental Health Center get the spreadsheet for Certification of Match?

A2: When DPHHS (Medicaid) staff emails the spreadsheet to the district in the Fall, the district clerk or superintendent should email it to the MHC, asking them to fill out the final 2 tabs of the worksheet.

Q3: If the district uses more than one MHC, which MHC should be asked to fill in the spreadsheet?

A3: All of them. Ask each MHC to fill in the last 2 tabs, then combine the data onto one spreadsheet to submit to DPHHS (Medicaid).

Q4: On the indirect cost tabs, what allocation ratios can be used for prorating indirect cost items to CSCT?

A4: You can use either a student ratio or a staff ratio. The spreadsheet is made to use a student ratio, but either is acceptable. Be sure that you are using the ratio that is appropriate for the district or the MHC. Examples:

District:

Students in CSCT: ANB

District staff dedicated to the CSCT program: all district staff

MHC:

Students in CSCT program: All clients served by MHC

MHC staff dedicated to CSCT program: All MHC staff

Q5: How would a student ratio be used in calculating a district's indirect costs for CSCT?

A5: The district's student ratio would compare either:

--ANB for district students receiving CSCT services divided by ANB for all district students; or

--Enrolled students receiving CSCT services divided by all enrolled district students.

Q6: How would a student ratio be used in calculating a MHC's indirect costs for CSCT?

A6: The MHC's student ratio would compare:

--Number of students receiving CSCT services provided by the MHC divided by total number of MHC clients.

Q7: If applying a student ratio, what year's ANB or enrollment should be used?

A7: Use the year's ANB or enrollment comparable to the year the costs being allocated were incurred. For example, use October 1, 2003 enrollment for FY2003-2004 costs.

Q8: Which type of ratio is best?

A8: A district would normally have the highest allocation of overhead costs to the CSCT program by using an enrollment-type student ratio. If the district has designated full-time CSCT staff, it is likely easiest to charge their salaries and benefits as direct costs rather than indirect costs. A MHC might find it easiest to apply a staff ratio, since CSCT staff is usually employed by the MHC rather than the districts. Again, either ratio is acceptable.

Q9: Can a district use a student ratio and the MHC use a staff ratio, or vice versa?

A9: Yes.

Q10: If the MHC provides all the overhead support, like staff, space, supplies, etc., what should be entered on those cost lines for the district's indirect cost allocation sheet?

A10: Do not include the costs on the district indirect cost sheet if the MHC supplies the overhead costs, like goods, services, or staff costs, toward the CSCT program. Likewise, if the MHC does not support the overhead costs, they should not propose an allocation of indirect costs to the CSCT program.

Q11: How should a MHC show the costs of their administrators, clerks, etc. in the spreadsheets? Can they claim some of those costs as costs of the CSCT program?

A11: Yes, they can claim some of the costs as costs of the CSCT program. This is the purpose of the indirect cost allocation spreadsheet tab. It allows the MHC to allocate a portion of its operations to the CSCT program by determining the indirect cost ratio for the CSCT program and applying it to the MHC's total overhead operating costs.

Q12: Is there is any link between CSCT and the MAC program for Medicaid? Quarterly reports are sent for MAC and we do not fill the indirect costs. Will this reflect schools filling out the indirect costs for CSCT? Should we be filling the indirect cost for MAC, if the two programs are combined in some way?

A12: On the Certification of Match tab of the CSCT spreadsheet, row 12 asks schools to document any other state or local dollars used to match any other federal programs. The MAC program match should be recorded on this row...and vice versa on the MAC Certification of Match document regarding CSCT match.

Q13. Our school district doesn't write warrants for anything towards the CSCT program. Can I still meet the match?

A13. Yes. Use the indirect cost method on the worksheets instead of showing direct costs/warrants issued.

Q14. I calculated more match than was necessary using the CSCT students to Total Student Enrolled ratio times the Teaching Staff Salaries and Benefits. Do I still need to calculate indirect costs on building and maintenance expenditures?

A14. DPHHS needs the total cost of the CSCT program in your district. The more costs the higher the reimbursement rate. Be sure to include the salaries and benefits of principals, counselors, nurses, and any other staff working with CSCT students. School districts providing rooms to CSCT staff are encouraged to calculate an indirect cost of building operations and maintenance used by the CSCT program.